



INDUSTRY CIRCULAR

DEPARTMENT OF
THE TREASURY

Bureau of Alcohol, Tobacco and Firearms
Washington, D. C. 20226

Number: 93-1 Date: 02/01/93

Transfer of Tax-Free Registrations

Firearms and Ammunition Excise Taxpayers and Others
Concerned:

Purpose. This circular advises firearms and ammunition excise taxpayers that ATF is receiving from the Internal Revenue Service (IRS) the files of persons registered to sell or purchase firearms tax-free under section 4222 of the Internal Revenue Code. As a result of this transfer, ATF is issuing new registration numbers to these persons.

Background. Treasury Order 120-03, dated November 5, 1990, transferred the administration and enforcement of the firearms and ammunition manufacturers excise tax under section 4181 and related provisions of the Internal Revenue Code to ATF. With the publication of T.D. ATF-308, effective January 1, 1991, ATF established regulations to require firearms and ammunition excise tax returns, claims, and related documents previously filed with the Internal Revenue Service (IRS) to be filed with ATF.

Under Subpart K of 27 CFR Part 53 and Subpart N of 26 CFR Part 48, persons who are required to be registered to purchase tax-free firearms or ammunition under section 4222 of the Code shall furnish written evidence to the seller in support of a tax-free sale. The written evidence includes the registration number of the buyer as stated on IRS Form 637 (Registration for Tax-Free Transactions Under Chapter 31, 32 and 38 of the Internal Revenue Code) or ATF Form 5300.28, Application for Registration for Tax-Free Transactions Under 26 U.S.C. 4221.

ATF Registration Numbers. By March 1, 1993, all persons who have valid certificates of registry under section 4222 of the Code to purchase or sell firearms or ammunition tax-free should have received their ATF registration number. Registration numbers issued by the IRS to sell or purchase firearms and ammunition free of tax will be changed to the following format:

123456A-XXF

The first digit of the ATF tax-free registration number will designate the ATF region which issued the registration number. The second through sixth digits are a unique

sequence number. The letter or letters following the first six digits and preceding the hyphen represent the registration categories of tax-free transactions as shown on the instructions for ATF Form 5300.28 or IRS Form 637. The last three letters represent the ATF region and will always end with the letter "F".

Use of ATF Registration Numbers. All registrants can use the number issued by ATF to identify themselves as eligible to sell or purchase firearms or ammunition free of the excise tax. Buyers are encouraged to use their ATF tax-free registration number on written statements to manufacturers or vendors in lieu of the IRS registration numbers. The use of the ATF registration will help to identify these persons as being properly registered to ~~purchase firearms or ammunition tax-free.~~

Questions. Any questions concerning this circular should refer to its number and can be addressed to any ATF regional office or to: Chief, Firearms and Explosives Division, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue, NW, Washington, DC 20226.


Acting Director

Department of the Treasury
Bureau of Alcohol, Tobacco and Firearms
Firearms & Explosives Division, Rm 5100
Washington, DC 20226

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